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**Amendments to the Claims**

Please amend Claims 1, 3, 4, 5. Claims 6-23 have been withdrawn and are now cancelled. New Claims 24 and 25 have been added. The Claim Listing below will replace all prior versions of the claims in the application:

**Claim Listing**

1. (Currently Amended) A gas conversion system for removing NO<sub>x</sub> and SO<sub>x</sub> from gases comprising:
  - a duct having a cross section through which the gases flow, the duct having a port for introducing a reaction agent into the duct to the gases; and
  - first and second electron beam emitters each having a single exit window mounted to the duct over openings in the duct opposite from each other for directing opposed electron beams into the duct and causing components of the NO<sub>x</sub>, SO<sub>x</sub> and reaction agent to react to remove NO<sub>x</sub> and SO<sub>x</sub> from the gases, the duct and the electron beam emitters being sized to provide complete electron beam coverage across the cross section of the duct with generally evenly dispersed electrons.
2. (Original) The gas conversion system of Claim 1 in which the reaction agent is ammonia.
3. (Currently Amended) A treatment system for removing a compound comprising:
  - a duct having a cross section through which gases flow, said compound being mixed with the gases, the duct having a port for introducing a reaction agent into the duct to the gases; and
  - first and second electron beam emitters each having a single exit window mounted to the duct over openings in the duct opposite from each other for directing opposed electron beams into the duct and causing components of the compound and reaction agent to react to remove the compound from the gases, the duct and the electron beam emitters being sized to provide complete electron beam coverage across the cross section of the duct with generally evenly dispersed electrons.

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4. (Currently Amended) An electron beam treatment system comprising:  
a duct having a cross section through which a substance to be treated flows; and  
first and second electron beam emitters each having a single exit window  
mounted to the duct over openings in the duct opposite from each other for directing  
opposed electron beams into the duct to treat the substance, the duct and the electron  
beam emitters being sized to provide complete electron beam coverage across the cross  
section of the duct with generally evenly dispersed electrons.
5. (Currently Amended) The system of Claim 4 in which the substance includes volatile  
organic compounds [[VOCs]].
- 6-23 (Cancelled)
24. (New) The system of Claim 5 further comprising a reactive bed positioned within the  
duct.
25. (New) The system of Claim 24 in which the reactive bed includes pellets of reactive  
materials.